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Item 5 of the provisional agenda**
Special economic, humanitarian and disaster relief assistance

Central Emergency Response Fund

Report of the Secretary-General

Summary

The present report, submitted pursuant to General Assembly resolution 61/134, covers activities from the launch of the Central Emergency Response Fund on 9 March 2006 until the end of 2006.

Findings show that the Fund has made progress towards its objectives of providing rapid, coordinated, predictable and equitable funding for humanitarian emergencies, based on demonstrable needs. The Fund is promoting early action and response to reduce loss of life, enhancing response to time-critical requirements based on demonstrable needs and strengthening core elements of humanitarian response in underfunded crises.

The future success and sustainability of the Fund depend on increasing funding levels to $500 million by the end of 2008. A high-level donor conference on the Fund towards the end of 2007 will be an opportunity to make new pledges and increase broad-based political support for the Fund.

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** E/2007/100.

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I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 61/134, in which the Assembly requested the Secretary-General to report to it during its sixty-second session, through the Economic and Social Council, on the detailed use of the Central Emergency Response Fund. The report covers activities related to the Fund from its launch on 9 March 2006 until the end of 2006.[1] Activities of the Fund in 2007 will be mentioned only in terms of noteworthy recent developments.

II. Year in review

2. The Central Emergency Response Fund was established by the General Assembly to ensure a more predictable and timely response to humanitarian emergencies, with the objectives of promoting early action and response to reduce loss of life, enhancing response to time-critical requirements and strengthening core elements of humanitarian response in underfunded crises, based on demonstrable needs and on priorities identified in consultation with the affected State as appropriate.[2]

A. Loan component

3. The Fund's loan mechanism, created in 1992 pursuant to General Assembly resolution 46/182, is a revolving $50 million fund that is used as a cash-flow mechanism by eligible humanitarian organizations. The loan mechanism allows rapid access to funds ahead of the transfer of donor pledges. The mechanism has, over the last 15 years, disbursed approximately $393 million in loans. Despite the introduction of the grant element of the Fund, there has been no decrease in use of the loan element, as it continues to serve as a valuable tool for United Nations agencies, funds and programmes[3] and the International Organization for Migration (IOM) to bridge critical funding gaps usually caused by delays in the receipt of funding. (See annex I for loans advanced from 1992 to April 2007.)

4. In 2006, $53.3 million was advanced, mostly to organizations operating in the Sudan. A loan of $1,650,000 was advanced to Afghanistan. (See annex II for details of loans advanced in 2006 and up to April 2007.)

5. The remainder of the present report will detail the use of the grant component of the Central Emergency Response Fund.

B. Grant component

6. In 2006, 51 States, one local government and one private organization contributed $298.7 million to the Fund. In the first four months of 2007, 57 States, 1 local government and 2 private organizations — as well as individuals, who

[1] All financial information reflects funds approved by the Emergency Relief Coordinator as at 31 December 2006.

[2] See resolution 60/124.

[3] Hereinafter referred to as the United Nations.

contributed $117,959 through the United Nations Foundation[4] — pledged more than $345 million, with paid contributions totalling $267.9 million. In total, 71 countries have contributed so far. (See annex III for a complete list of pledges and contributions in 2006 and 2007.)

7. While most funds have been contributed by a small number of established humanitarian donors, an increasing number of new and emerging donors have become contributors to the Fund. It is crucial to broaden and deepen support for the Fund and widen its donor base to ensure future sustainability.

8. From the launch of the Central Emergency Response Fund on 9 March 2006 to the end of that year, the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator committed $259.3 million to 331 life-saving humanitarian projects in 35 countries in Africa, Asia, the Middle East and Latin America. In the first four months of 2007, $157 million was committed to 159 urgent humanitarian projects in 30 countries. The Emergency Relief Coordinator maintains a minimum reserve of $30 million (the maximum allocation for a single emergency under the rapid-response grant element).

Rapid-response grant allocations

9. In accordance with the objective of utilizing the Fund to address core emergency humanitarian needs in sudden-onset disasters or rapid deterioration in existing crises, a total of $182.4 million went to jump-start humanitarian response to such disasters and crises in 24 countries. Most funding (59 per cent) went to rapid response to crises in Africa. The funding committed through the rapid-response component amounted to 70 per cent of total commitments from the Fund, which is broadly in keeping with its mandate to provide two thirds of the grant component for rapid-response activities.[5]

10. Prior to the establishment of the Central Emergency Response Fund, the majority of flash appeals did not produce adequate funds to cover the initial phase of emergency operations. Information obtained from the Financial Tracking Service[6] on flash appeals from 2002 to 2006 demonstrates that before the introduction of the Fund, the median funding response within the first month after the launch of an appeal was only 16 per cent of identified needs. Following the launch of the upgraded Central Emergency Response Fund, median flash appeal coverage increased from 16 to 37 per cent of the total funds requested at the one-month mark.

11. The rapid-response grant component supported humanitarian operations in response to natural disasters and to new or deteriorating complex emergencies. Examples of recipients of Central Emergency Response Fund grants for natural disaster response include Afghanistan and Indonesia. Funding granted to Afghanistan provided critical humanitarian assistance to vulnerable populations in areas affected by the protracted drought in 2006. In Indonesia, funds enabled the humanitarian community to commence immediately time-critical activities in

[4] The United Nations Foundation is a public United States charity that works to promote public and private partnerships to address the world's most pressing problems. It is possible to make online and tax-deductible donations to the Central Emergency Response Fund through the Foundation (www.unfoundation.org).

[5] See ST/SGB/2006/10.

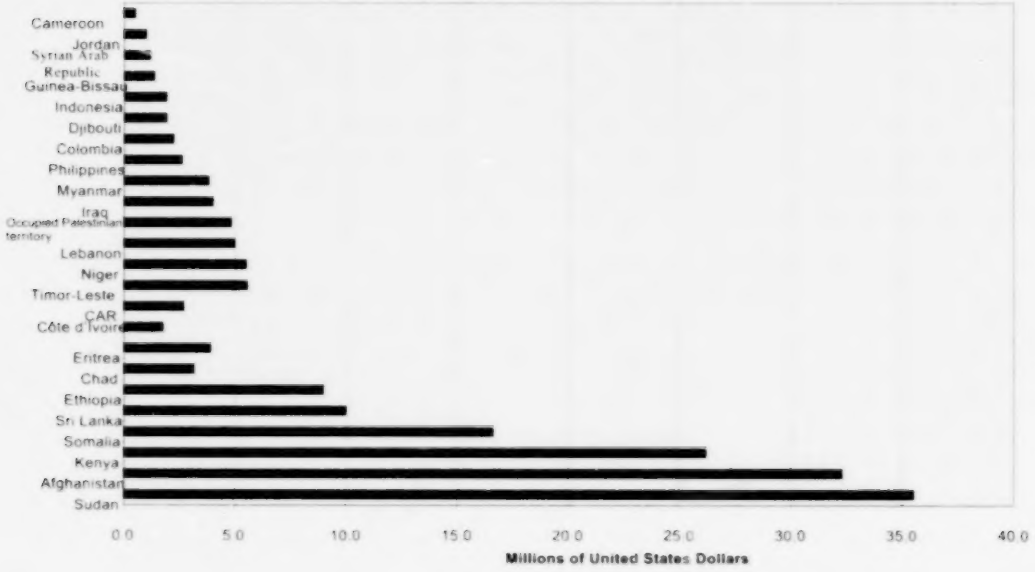
[6] The Financial Tracking Service receives data from donor Governments and recipient agencies, and also gathers information on specific pledges in the media or on donor websites.

response to severe floods. The United Nations, IOM and implementing partners were able to procure and distribute essential food and non-food items and provide emergency life-saving health services to an estimated 300,000 affected people.

12. Approximately half of the remaining funding from the rapid-response grant component went to complex emergencies. For example, in response to the renewed violence in Sri Lanka in 2006, which caused significant new displacements, grants made it possible to kick-start critical activities and support affected populations. Essential food, health, water and sanitation services were provided.

13. Rapid-response requests submitted in the early days of the upgraded Fund were characterized by a lack of awareness of and guidance on the grant request process. Improved guidance and increased familiarity with the Fund led to significant improvements in the formulation and submission of requests. However, there are still varying degrees of capacity and knowledge of how to submit appropriate requests for funds; this should be addressed in order to ensure that the standard guidelines for submissions are met and thereby ensure consistency in the timely disbursement of funds.

Rapid response funding by Country, 2006



Underfunded grant allocations

14. Ensuring greater equity of humanitarian response is one of the key objectives of the Fund. The underfunded grant component works in support of that objective by providing funding to countries where the Emergency Relief Coordinator has determined that there are critical, poorly funded humanitarian needs. Countries are selected on the basis of funding data captured by the Financial Trading System and recommendations from Fund-eligible entities. The decision-making process is complemented by consultation through the inter-agency meetings on the Fund (see para. 43) and discussions with humanitarian and resident coordinators.

15. In 2006, the Emergency Relief Coordinator allocated $76.9 million from the underfunded grant component in two rounds to 137 projects in 17 countries. Almost 99 per cent of funds committed went to underfunded emergencies in Africa. Allocations ranged from $38 million (Democratic Republic of the Congo) to $1 million (Zambia, Ethiopia, Kenya and Haiti). The Democratic Republic of the Congo was the largest recipient of funding because it continues to have one of the most neglected humanitarian emergencies in the world. More than 1,200 people die every day in that country from conflict-related causes such as malnutrition, preventable diseases and gender-based violence. In addition, more than 1.1 million remain displaced as a result of continuing insecurity. Funding has been used to help mitigate the consequences of that long-standing crisis and to improve access to those most affected, despite the many logistical challenges.

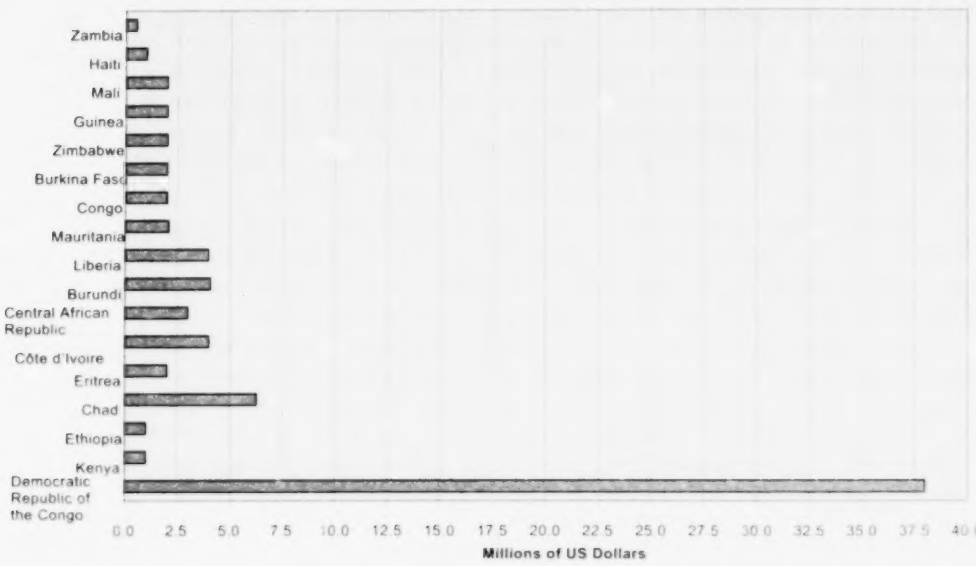
16. Early indications suggest that the underfunded grant component has also contributed to improving sectoral funding levels by strengthening core elements of humanitarian operations. For example, health and multisector[7] activities, which consistently experience funding shortfalls, received more than half of Central Emergency Response Fund funding allocations from the underfunded grant element in 2006. According to a report received from the humanitarian coordinator in Liberia, the impact of such funding in filling critical gaps in the health sector was evident, as the funding level of health projects identified through the consolidated appeal process rose by 40 per cent.[8]

17. Revisions have been made to the method of country selection for the underfunded grant component to ensure a more integrated approach. Criteria and procedures, including an improved time frame for the disbursement of funds, were finalized and improved guidance materials were made available by the end of 2006. Further refinements to the method of selecting countries for underfunded grants would benefit from improved needs-assessment frameworks.

[7] Support programmes for refugees and internally displaced persons for which funds are allocated to the Office of the United Nations High Commissioner for Refugees comprise the majority of multisector programmes; interventions were made, in the areas of shelter, protection, health and water and sanitation facilities, among others.

[8] Prior to the allocation from the Central Emergency Response Fund, only 2 per cent of health projects identified in the consolidated appeal process had been funded by mid-2006. With funding from the Central Emergency Response Fund, coverage of and access to health facilities was improved through a number of projects, and by the end of 2006, 13 per cent of health projects identified through the consolidated appeal had been funded. Of the total amount received for consolidated appeal projects in the health sector, the Fund contributed 40 per cent.

Underfunded commitments by country, 2006



Grant allocations by country

18. The top four recipients of grants from the Fund in 2006 were the Democratic Republic of the Congo, the Sudan, Afghanistan and Kenya, each of which received more than $25 million. Together, because of the scale and complexity of their humanitarian emergencies, those four countries constitute almost half of the total allocations in 2006.

19. The Democratic Republic of the Congo received a total of $38 million in grants from the underfunded element for malaria control and cholera response in conflict-affected areas, mine action activities and protection and food assistance for returning refugees and internally displaced persons. Funds have also been granted for health services, including immunization programmes, as well as activities aimed at reducing sexual and gender-based violence.

20. The Sudan received rapid-response grants of $35.5 million to enable the humanitarian community to provide life-saving assistance to those affected by the deteriorating humanitarian situation. In Darfur, the Central Emergency Response Fund provided funding for humanitarian activities in all critical and life-saving sectors. For example, cereal rations in Darfur were restored in June 2006 as a result of contributions from the Fund. Without the grant, the procurement of essential food items such as pulses would not have been possible.

21. Afghanistan received $32.3 million in rapid-response grants to ensure the continuation of emergency response activities in the sectors of health, water and sanitation, and food assistance for drought-affected people in more than 22 provinces. The funds enabled the food needs of 1.9 million drought-affected people

to be covered and improved the quality of health services in security-compromised areas.

22. Kenya received $27.2 million from both grant components. Most of the funds were disbursed under the rapid-response grant component to ensure the delivery of food and the provision of water and sanitation facilities to drought- and flood-affected communities and to Somali refugees. In particular, funds provided by the Central Emergency Response Fund made it possible to respond quickly to the prevailing drought in order to save the lives of vulnerable women and children. (See annex IV for a detailed breakdown of allocations by country.)

Grant allocations by sector

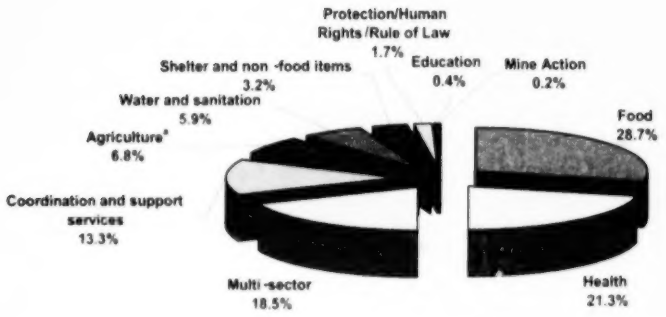
23. A breakdown of total Central Emergency Response Fund commitments by sector indicates that the top three sectors funded in 2006 were food (28.7 per cent), health (21.3 per cent) and multisector activities (18.5 per cent). This demonstrates that, in addition to contributing to poorly funded sectors such as health and multisector activities (see para. 16), the Fund has also provided time-critical support to resource-demanding sectors such as food. Although the Fund has provided a significant amount of funds ($74.3 million) to that sector — mainly to avert food pipeline breaks in 22 countries — the amount contributed is less than 5 per cent of the overall requirement.[9]

24. Funds have also been used to bridge critical gaps in humanitarian response at the sector level. For example, the Fund has contributed to raising the coverage of consolidated and flash appeals in 2006 in specific sectors: water and sanitation activities by 6 per cent ($14.6 million committed in 2006), health activities by 7 per cent ($56 million committed in 2006) and coordination and support services[10] by 11 per cent ($33.1 million committed in 2006). (See annex V for a detailed breakdown of allocations by sector.)

[9] Food was the top-funded sector in 2006 consolidated and flash appeals ($1.86 billion, or 90 per cent of total requirements).

[10] Coordination and support services for the purposes of funding allocations consist mainly of logistical support services for the wider humanitarian community.

Committments by sector, 2006



[a] Agriculture includes food security, livelihood support and livestock.

Grant allocations by organization[11]

25. Central Emergency Response Fund grant allocations were made to eight United Nations entities[12] and IOM. (See annex VI for a detailed breakdown of allocations by organization.)

26. A total of $108 million was approved for World Food Programme (WFP) projects through the Central Emergency Response Fund grant facility. WFP was the largest recipient of funds in 2006. Most of the funds received ($76.5 million) were disbursed under the rapid-response grant component in support of life-saving food distributions by averting pipeline breaks or restoring reduced rations to beneficiaries in 22 countries around the world. Some $17 million enabled WFP to provide support to the wider humanitarian community through humanitarian air services, United Nations joint logistics centres and information and communications technology support services.

[11] Grant allocation amounts reflect totals in approved project amounts by the end of 2006, and do not reflect certified financial statements, as financial reports for 2006 have not yet been completely finalized. Some funds for projects approved close to the end of 2006 were disbursed in 2007.

[12] World Food Programme, United Nations Children's Fund, Office of the United Nations High Commissioner for Refugees, World Health Organization, Food and Agriculture Organization of the United Nations, United Nations Development Programme, United Nations Population Fund and United Nations Office for Project Services.

27. A total of $58.8 million was approved for United Nations Children's Fund (UNICEF) projects through the Central Emergency Response Fund grant facility for 24 rapid-onset emergencies and 13 underfunded crises, complementing its internal loan facility by ensuring the continuation and scaling up of an appropriate emergency response. This was clearly demonstrated in the response to the crisis in Chad when 50,000 Chadians had been internally displaced as a result of violence. Funds allowed UNICEF to build on its national and emergency programmes in eastern Chad to provide relief to internally displaced persons through the provision of safe drinking water. Access to clean water prevented the spread of water-borne diseases and significantly improved water provision in an area where only 3 per cent of the population had access to safe drinking water. The procurement, delivery and installation of the materials for the water pumping stations were completed within three weeks.

28. A total of $34.1 million was approved for projects of the Office of the United Nations High Commissioner for Refugees (UNHCR) through the Central Emergency Response Fund grant facility. UNHCR provided assistance and protection services to refugees and internally displaced persons in Africa, Asia and the Middle East. In the Democratic Republic of the Congo, funds enabled UNHCR to continue emergency projects in the returnee areas of South Kivu in the east and Equateur in the north-west. A lack of funds would have led to the suspension of critical activities for some 40,000 returnees. Currently, returnees have access to basic services in Nundu and Fizi, thus significantly lowering the death toll among the affected population.

29. A total of $25.2 million was approved for World Health Organization (WHO) projects through the Central Emergency Response Fund grant facility. Prior to the allocation from the underfunded grant element, most health projects under the Liberia appeal for 2006 were not funded, with the national measles immunization campaign being particularly affected. Funds of the Central Emergency Response Fund bridged the gap, and it was possible to train vaccinators and recorders for the campaign. Some 100,000 doses of measles vaccine were purchased and administered, resulting in a child coverage rate of 97 per cent. In Eritrea, funding improved the coverage of vitamin A supplementation from 9.8 per cent to 95 per cent among infants and supported 96 health facilities that handle severe malnutrition, particularly among infants. The measles vaccination coverage in the southern part of Eritrea increased from 63.5 per cent to 95 per cent among children aged from 12 to 23 months. In the Central African Republic, funding made it possible to implement successfully the national immunization programme after it almost collapsed because of a lack of logistic and financial support.

30. A total of $17.6 million was approved for projects of the Food and Agriculture Organization of the United Nations (FAO) through the grant facility. FAO assisted newly internally displaced persons outside camps in Darfur to protect their livestock assets through vaccinations, animal health care and crop and vegetable cultivation. Major achievements, thanks to the quick access to funds from the Central Emergency Response Fund, included the fast restoration of livelihoods of small-holding pastoralists in the Horn of Africa following the protracted drought. Such time-critical interventions were crucial to the survival of pastoralist communities that rely entirely on small-scale farming. In Burundi, the Fund facilitated the propagation of disease-free cassava for distribution and planting, which improved the food security of thousands of vulnerable households, as well as internally

displaced persons and refugees. According to FAO, the Central Emergency Response Fund raised the organization's funding coverage in Darfur by 10 per cent, thereby permitting the restoration of vital productive assets.

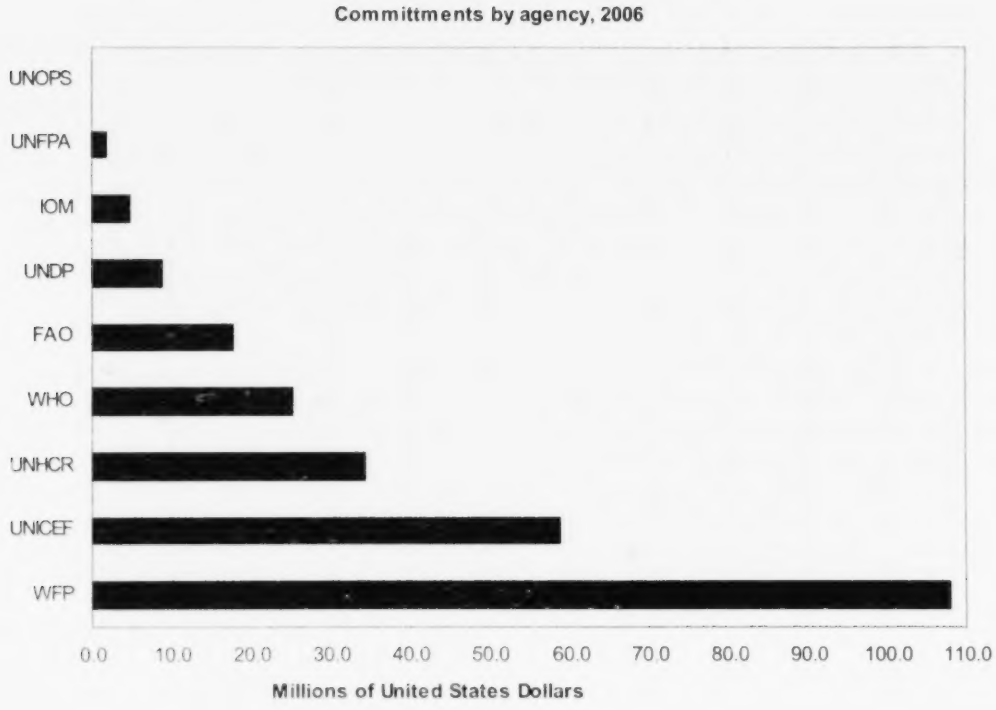
31. A total of $8.7 million was approved for United Nations Development Programme (UNDP) projects through the Central Emergency Response Fund grant facility. UNDP managed projects to support humanitarian mine action efforts in Guinea-Bissau and emergency rehabilitation of community infrastructure in the occupied Palestinian territory. The Fund was also instrumental in enabling UNDP support for system-wide common security services in Ethiopia and Sri Lanka, for which UNDP is administering grants on behalf of the United Nations Department of Safety and Security.

32. A total of $1.7 million was approved for United Nations Population Fund (UNFPA) projects through the grant facility. UNFPA provided crucial reproductive health support to women and girls in crisis-affected communities in the Central African Republic, Ethiopia, Guinea, Liberia, Sri Lanka, the Philippines, the Congo and Kenya. The implementation of the minimum initial service package[13] contributed to saving the lives of pregnant women. Support from the Central Emergency Response Fund in those emergencies further facilitated the provision of necessary maternal care, the implementation of HIV prevention and the provision of appropriate health care and social support for victims of sexual violence and abuse. In Liberia, funds supported efforts to mitigate the effects of rape through the provision of rape treatment kits and training in the clinical management of rape for health practitioners from government, international and national non-governmental organizations and United Nations partners.

33. A total of $230,000 was approved for one United Nations Office for Project Services (UNOPS) project through the grant facility. UNOPS carried out water and sanitation activities in Cité Soleil, the largest slum in Haiti. The sanitation of open-air canals was necessary to mitigate health risks to the population living in the surrounding areas.

34. A total of $4.7 million was approved for IOM projects through the grant facility. In response to the effects of Typhoon Durian in the Philippines, a Central Emergency Response Fund grant enabled IOM to deliver over 3,000 tons of emergency relief goods to more than 20,000 families on behalf of 60 agencies and the Government of the Philippines.

[13] The minimum initial service package for reproductive health is a set of priority activities related to safe motherhood, HIV prevention and addressing sexual violence.



III. Fund administration, management and guidance

35. The Emergency Relief Coordinator manages the Central Emergency Response Fund under the authority delegated to him or her by the Secretary-General.[14] The Emergency Relief Coordinator is supported by a small secretariat and by other branches of the Office for the Coordination of Humanitarian Affairs.[15]

Central Emergency Response Fund secretariat

36. In addition to processing grant requests, the Central Emergency Response Fund secretariat provides guidance and advice on the grant request process to country teams under the leadership of the humanitarian/resident coordinator, as well as to the headquarters of the organizations requesting grants. Following a programmatic review of requests, in close collaboration with the Coordination and Response Division of the Office for the Coordination of Humanitarian Affairs, the Fund secretariat provides the Emergency Relief Coordinator with the information necessary to decide on grant allocations.

37. The secretariat has begun implementing a training programme that, combined with the development of additional guidelines, is aimed at improving the quality of

[14] See General Assembly resolutions 46/182 and 60/124.
[15] See ST/SGB/2006/10.

requests and reducing procedural time lags. Activities have continued into 2007, with the conduct of two training sessions for United Nations entities and IOM in New York and Geneva. More training sessions are scheduled to take place in Dakar, Nairobi and Rome in June and July 2007.

38. The secretariat also maintains a website (http://cerf.un.org) dedicated to providing the latest figures on commitments as well as information on how money has been utilized in each country.[16] The website serves as the Fund's primary information management tool. Although the website was significantly improved during the course of 2006 by making updated information readily available in a timely manner, it would further benefit from a more systematic collection of data and analysis on the impact of funding of the Central Emergency Response Fund at the country level.

39. It became apparent early in the first year of Central Emergency Response Fund operations — with contributions at $299 million — that the volume of projects and workload would grow much more quickly than anticipated. By 30 August 2006, the Fund had already committed over $173 million to eight organizations in over 30 countries. By the end of 2006, the number of projects processed was approximately three times the number anticipated at the time of the establishment of the Fund. That, coupled with the development of guidelines, procedures, training modules and a dedicated, comprehensive website, made it clear that the five-post secretariat was not adequate.

Financial management

40. The Fund, as a sub-account of the United Nations General Trust Fund, is governed by United Nations rules and regulations and administered financially by the Office of the United Nations Controller.

41. The standard rate for programme support services provided by the United Nations for activities financed by extrabudgetary activities, which has been approved by the General Assembly, is 13 per cent of direct expenditure. The Controller has determined that the extrabudgetary activities do not warrant a levy of full support costs and has exceptionally reduced the rate of programme support costs to 10 per cent on allocations/expenditure from the Central Emergency Response Fund trust fund, of which 3 per cent is retained by the United Nations Secretariat and up to 7 per cent can be taken by agencies. The 3 per cent retention by the United Nations Secretariat will cover all costs associated with administering the Fund, including the costs of its secretariat.

42. Although there are letters of understanding[17] concerning the disbursement of funds of the Central Emergency Response Fund to agencies, the Office of the United Nations Controller is in the process of approving one standard draft letter, which would then be used as an umbrella letter to reduce the processing time for the disbursement of funds. Discussions on other financial and administrative issues are continuing, led by the Office of the Controller, with the respective administrative and financial officers of Fund-eligible organizations.

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[16] In accordance with ST/SGB/2006/10.

[17] A letter of understanding is a prerequisite for the disbursement of funds.

Inter-agency consultations

43. Throughout the establishment and operationalization of the Fund, the Emergency Relief Coordinator has consulted and briefed the principals of the Inter-Agency Standing Committee on the use of the Fund. The Inter-Agency Standing Committee Working Group has supported the development of a recommendation on how to engage the Standing Committee more systematically in providing guidance and support to the Emergency Relief Coordinator in the use and impact of the Central Emergency Response Fund. To that end, a paper was developed outlining issues and recommendations that resulted from consultations with participation in the inter-agency meetings on the Fund in early 2007.

44. Consultation with members of the Inter-Agency Standing Committee takes place regularly through inter-agency meetings, which are facilitated by the Central Emergency Response Fund secretariat. Those meetings provide a consistent forum for inter-agency consultations on the development of procedures and the management and use of the Fund. Fund-eligible partners and the three non-governmental organization consortiums have standing invitations to those meetings.

45. Key achievements reached through the inter-agency consultations include the finalization of the Central Emergency Response Fund narrative reporting framework, finalization of the procedures for allocating funds for underfunded emergencies for 2007 and support for country allocations for the recent underfunded round of the Fund. Those meetings have also served as a useful forum for the discussion of pertinent issues related to the Fund, including allocations from the rapid-response and underfunded grant elements, upcoming Fund training sessions, advocacy efforts and lessons learned from the development and processing of grant requests.

46. Continued inter-agency consultations at all levels will be critical to strengthen common policies and procedures and improve the overall working of the Fund. In this context, it is important to ensure that the Fund is a shared responsibility of the humanitarian community, which extends, inter alia, to the monitoring and evaluation of funded projects.

Central Emergency Response Fund Advisory Group

47. The Advisory Group[18] met twice in 2006 to provide policy guidance and advice on the use and impact of the Fund and to examine its performance. At its last meeting, the Advisory Group expressed its appreciation for the Fund as a valuable tool in meeting time-critical and demonstrable humanitarian needs and enabling equitable responses to neglected emergencies. It was noted that further improvements towards those objectives were warranted, including optimizing complementarity among the various humanitarian financing mechanisms. The Advisory Group recommended further administrative improvements, and emphasized the importance of a field-driven approach in identifying and prioritizing life-saving activities. The Advisory Group reaffirmed the importance of national and international non-governmental organizations as strategic partners that should play a

[18] The Secretary-General appointed a 12-member Advisory Group and four alternates to provide advice and guidance on the use and impact of the Fund.

more active role in programming and strategizing humanitarian response. In this respect, it recommended that ways to foster the greater engagement of non-governmental organizations be explored.

Reviews of the Fund

48. In January 2007, Save the Children UK released a position paper on the Fund, in particular on the lack of direct access to the Fund for non-governmental organizations. On the occasion of the first anniversary of the Fund, Oxfam International released a briefing paper on the Fund's achievements and challenges, particularly with respect to greater non-governmental organization involvement. The Canadian International Development Agency funded an independent, preliminary review of the first year of operations of the Fund. Those papers are publicly available, and recommendations contained in them are being taken into consideration for the further improvement of overall Fund operations.

49. As requested by the General Assembly, an independent review of the Fund will be commissioned at the end of the second year of operation[19] to assess, inter alia, both the grant and revolving elements of the Fund, its administration, criteria for resource allocations, actions and responses supported by it and its ability to meet its objectives, and the Secretary-General will submit a report in that regard to the General Assembly at its sixty-third session.[20]

50. Preparations for that review are under way. The Office for the Coordination of Humanitarian Affairs has commissioned an interim independent review on the performance of the Fund to serve as a baseline for the planned external evaluation in 2008, by identifying the current status of implementation, particularly at the country level. The review will explore how the Fund is contributing in practice towards effectively promoting the more timely, predictable, equitable, effective and accountable humanitarian response requested. This will include an assessment of management processes, operations and results. A summary of the findings will be shared with interested stakeholders.

IV. Observations and issues

Field-level coordination

51. Experience to date suggests that the Central Emergency Response Fund has been most effective where country-level leadership is the strongest and decision-making is coordinated and broad-based. In the 35 countries where funds have been applied in 2006, humanitarian/resident coordinators and country teams have played a crucial role in identifying response gaps, prioritizing the most urgent life-saving needs and determining how to best use funds.

52. For example, in Burundi, following the Emergency Relief Coordinator's allocation from the underfunded grant component, the Humanitarian Coordinator convened a meeting of government officials, United Nations agencies and

[19] March 2008.

[20] See resolution 60/124.

organizations and non-governmental organizations to review needs-assessment data and identify gaps and agree on priorities for the use of funds from the Central Emergency Response Fund. This illustrates how the Fund can contribute to strengthening coordination in the field by enabling joint prioritization, planning and decision-making.

53. Similarly, in those countries where the cluster leadership approach has been implemented, humanitarian coordinators have used cluster leads and coordination mechanisms to help prioritize needs and select projects for funding from the Central Emergency Response Fund. In Liberia, the humanitarian coordinator identified three priority areas for funding and then asked the respective cluster leads to get agreement from within the cluster on funding priorities. This ensured that all members of the cluster were included in the identification of funding priorities.

54. However, for country-level coordination and decision-making to be effective, more targeted training and guidance is required for both humanitarian/resident coordinators and country teams operating in countries likely to request funds from the Central Emergency Response Fund. Such training would promote a better understanding of the Fund's policies and procedures and ensure that the appropriate coordination mechanisms are in place to facilitate decision-making at the country level.

Existing funding mechanisms complemented by the Central Emergency Response Fund

55. In some countries, the Central Emergency Response Fund works alongside other humanitarian financing mechanisms under the leadership of the humanitarian coordinator.[21] The successful interaction of these mechanisms depends on the degree of coordination, complementarity and strategic planning at the country level.

56. Common humanitarian funds were initiated by a small group of donors to give the humanitarian coordinator increased access to and authority over funds that could be used quickly and strategically in large, complex crises. These funds largely follow the same system of decision-making prioritization as the Central Emergency Response Fund, but overall authority lies with the humanitarian coordinator and allocation decisions are made exclusively at the country level. Pooled funds have been employed in the Democratic Republic of the Congo and the Sudan. In both places, the amounts are large ($92 million in the Democratic Republic of the Congo and $143 million in the Sudan in 2006), are linked to activities identified in the broader appeals and represent a significant proportion of overall humanitarian funding.

57. Like common humanitarian funds, emergency response funds are country-level pooled funding mechanisms that provide rapid access to cash for humanitarian assistance actors on the ground. Emergency response fund allocations are considerably smaller than the Central Emergency Response Fund and common humanitarian fund grants (ranging from $20,000 to $100,000), are administered at

[21] The Democratic Republic of the Congo and the Sudan have country-level common humanitarian funds. Emergency response funds are established in the Democratic Republic of the Congo, the Sudan, Angola, Liberia, Ethiopia, Indonesia and Somalia.

the country level by inter-agency review boards that decide allocations, and target small, localized initiatives implemented mainly by local organizations.[22]

58. Where these pooled funds are in place, the humanitarian coordinator has an important role to play in applying the most suitable funding tools and ensuring complementarity among them. Recent experience with the underfunded grant requests from the Sudan and the Democratic Republic of the Congo demonstrated that the Central Emergency Response Fund grant requests built on the established common humanitarian fund framework. The complementary relationship between emergency response funds and the Central Emergency Response Fund is not as evident. This is due, in part, to the fact that emergency response fund allocations are often very small. More clarity is therefore required to determine the comparative advantages of each of these mechanisms so that funds may be applied where they are most effective. Such clarification should be followed by the development of additional guidelines and training for humanitarian/resident coordinators and country teams.

59. The effectiveness of such complementary relationships also requires better systems of common fund management at the country level to ensure predictability of allocations, a reduction in administrative and transaction costs and faster disbursements. The application, use and decision-making practices of all humanitarian funding mechanisms that operate under the humanitarian coordinator must be harmonized so as not to place undue burdens on the organizations that manage them.

60. In addition, some operational humanitarian agencies maintain their own emergency funds to allow agencies to ramp up operations after the onset of crisis. In conjunction with humanitarian financing mechanisms managed by the humanitarian coordinator, the emergency reserves of United Nations entities and IOM are used to finance initial needs in any given emergency operation. These emergency reserves function as internal revolving loan mechanisms to provide emergency allocations at the onset of a new crisis. Where the Central Emergency Response Fund has been employed in sudden-onset emergencies, it has acted in tandem with these emergency funds. For example, the UNICEF Emergency Programme Fund and the FAO Special Fund for Emergency and Rehabilitation Activities have worked in conjunction with the Central Emergency Response Fund, allowing the organizations to respond at the very outset of an emergency by fronting cash to begin relief operations on the promise of an allocation from the Emergency Relief Coordinator. The release of funding from the Central Emergency Response Fund soon thereafter has then allowed the response to continue and to be scaled up prior to the receipt of major bilateral assistance. Similarly, the Central Emergency Response Fund has worked in tandem with the UNHCR Operational Reserve, thereby contributing to the strengthening of the timely response of UNHCR in new emergencies by providing immediate funds to support and enhance its overall response capacity, for example, in Sri Lanka and Kenya. In Iraq and Timor-Leste, WFP draws on its Immediate Response Account to complement the Central Emergency Response Fund. During 2006, Immediate Response Account advances were authorized in the Sudan and

[22] Since 1997, the six emergency response funds in Angola, the Democratic Republic of the Congo, Ethiopia, Indonesia, Liberia and Somalia have disbursed $65.78 million and financed 538 projects covering a wide range of activities.

Ethiopia to procure food urgently required and later revolved with Central Emergency Response Fund allocations.

61. The Disaster Relief Emergency Fund of the International Federation of Red Cross and Red Crescent Societies complements the Central Emergency Response Fund in that funds are allocated mainly for smaller-scale disasters for which no international appeals are launched. The Disaster Relief Emergency Fund has a unique global capability to respond locally to smaller-scale emergencies, as the capacity of National Red Cross and Red Crescent Societies can quickly be boosted to provide support and disaster response team deployment.

Improving the timeliness of disbursement

62. The Central Emergency Response Fund experienced initial delays in connection with the disbursement of funds that presented challenges to both the recipient organizations and its own secretariat. The longest delays have been encountered at the project submission stage, where revisions of the technical or financial aspects of project proposals were often required. In some cases, the turnaround time for revised project submissions was within one working day. In other cases, the delay in receiving a final eligible project proposal was significantly longer, in a few instances up to three months. In addition, the pace at which organizations complete letters of understanding and return them to the Fund secretariat to process for disbursement varies significantly from one organization to another, which results in further delays.

63. As the process became more streamlined, progress was made and the speed of disbursements significantly improved. Further improvements are being tackled through the development of comprehensive guidelines and more targeted training for field and headquarters staff. As mentioned above, the finalization of the umbrella letter of understanding would also improve the speed of disbursements.

Central Emergency Response Fund and non-governmental organizations

64. Only United Nations entities and IOM are currently eligible recipients of the Fund.[23] Some non-governmental organizations have raised the issue of direct access to the Fund. Recognizing that the diverse resources and expertise of non-United Nations partners are essential to enhancing the effectiveness of humanitarian response, Central Emergency Response Fund guidance recommends an inclusive approach in the development of requests. In particular, the guidance recommends that humanitarian/resident coordinators insist on joint prioritization of needs within a cluster, as well as the arrangements for the implementation of services, when submitting a request.

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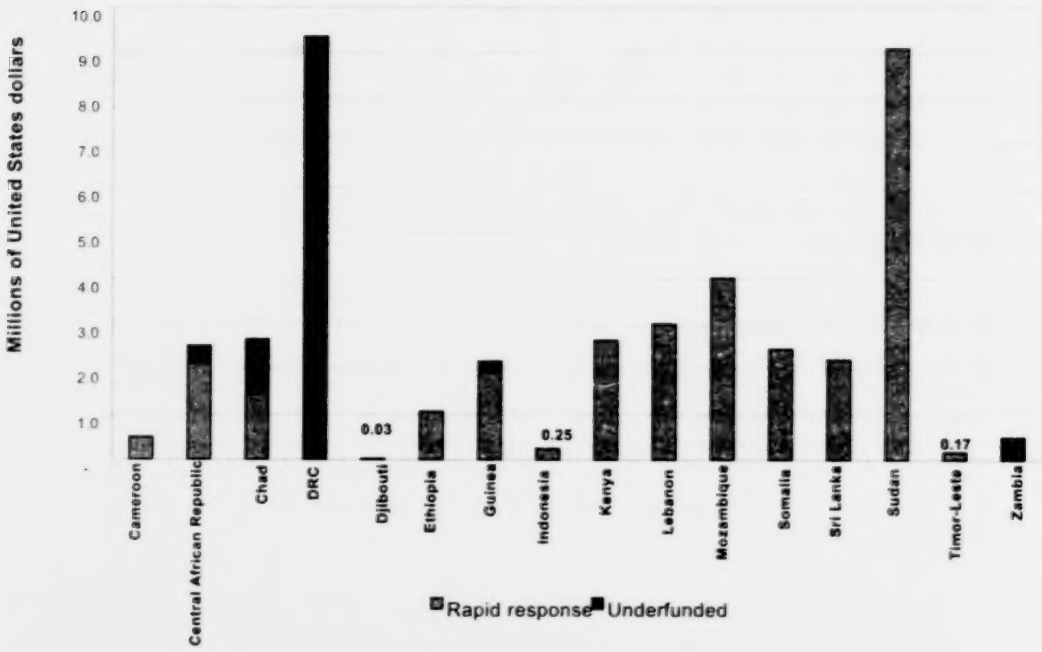
[23] In its resolution 60/124, the General Assembly called upon the Secretary-General to establish the Central Emergency Response Fund on the basis of his report A/60/432, which specifies "that the same humanitarian organizations [i.e., United Nations entities and IOM] that have access to the current Fund be eligible for grants and loans from the upgraded Fund." See also resolution 46/182.

65. Various mechanisms are currently being explored to provide funds from the Central Emergency Response Fund quickly to non-United Nations partners, in particular non-governmental organizations. To date, the Emergency Relief Coordinator has approved funding to the rapid-response mechanism in the Democratic Republic of the Congo and the Somalia Humanitarian Response Fund, as innovative approaches for non-governmental organizations to have access to the Fund. The creation of more rapid mechanisms for passing funds through Fund-eligible entities to non-governmental organizations has also been suggested as a longer-term arrangement, but more work needs to be done on this possibility.

66. Preliminary findings suggest that disbursements from Central Emergency Response Fund recipient entities to non-governmental organizations can be more than half of the funding received. For example, preliminary data show that out of $38 million allocated to the Democratic Republic of the Congo in 2006, about 64 per cent was disbursed to non-governmental organizations. Non-governmental organizations, along with other humanitarian partners, also benefit from Central Emergency Response Fund funding channelled to common services, as in the example of humanitarian air services (e.g., Mozambique, Central African Republic, Somalia), logistical support (e.g., Democratic Republic of the Congo, Mozambique) and security projects (e.g., Sri Lanka, Ethiopia, Côte d'Ivoire).

Funding of common services, 2006



67. Increased participation of non-governmental organizations in inclusive country-team structures in all programme development phases — assessment, prioritization, planning, implementation and monitoring and evaluation — would benefit the Central Emergency Response Fund. In addition, further discussions on concerns of non-governmental organizations, including the timeliness of forward disbursements, would be mutually beneficial.

Reporting on Central Emergency Response Fund grants

68. As the Central Emergency Response Fund was created by the General Assembly and is financially administered by the United Nations Secretariat, it is subject to United Nations financial regulations and rules, including internal and external auditing procedures, which require compliance with standard United Nations Secretariat reporting policies, timelines and formats. In addition, the Fund aims to be transparent and accountable to all of its stakeholders, including donors and the public. Regular updates on the website of the Fund have served to increase significantly its transparency.

69. The Central Emergency Response Fund secretariat has consulted United Nations entities and IOM on reporting arrangements in line with the principles of the good humanitarian donorship initiative. Agreements have been reached on narrative reporting requirements. Similar discussions on the finalization of the financial reporting format and streamlined financial procedures, including the proposed umbrella letter of understanding, are currently continuing.

V. Fund levels

70. The immediate operationalization of the upgraded Central Emergency Response Fund has been possible through the broad financial and political support of a wide range of Member States. The generosity of 73 partners — including Member States, local governments, non-governmental organizations and the private sector — has resulted in contributions of more than $565 million to the Fund in 2006 and the first four months of 2007.

71. The first high-level conference on the Central Emergency Response Fund, in December 2006, was successful, with more than 100 Member States and other partners in attendance.[24] As at 30 April 2007, 56 States, 1 local government and 2 private organizations — as well as individuals making contributions through the United Nations Foundation — have pledged more than $344 million for 2007, with paid contributions standing at $266.6 million. In that context, the Fund has been the best-supported and most rapidly implemented mechanism of the three funds established at the Millennium Summit, in September 2005.[25] It is hoped that the number of government contributions and the overall level of contributions will rise significantly during the year.

72. Another high-level donor conference for the Fund will take place towards the end of 2007. The event will be an opportunity to make new pledges and increase broad-based political support for the Fund. It is important to note that contributions

[24] A total of $340 million was pledged by 51 donors.

[25] Central Emergency Response Fund, Democracy Fund and Peacebuilding Fund.

to the Fund should be additional to current commitments to humanitarian programming and not to the detriment of resources made available for international cooperation for development.[26] A few donors have opted to make multi-year contribution commitments, and other donors are strongly encouraged to do the same in order to enhance the predictability of funding from the Central Emergency Response Fund. The mobilization of resources from the private sector, foundations and local governments should be further pursued.

73. The future success and sustainability of the Central Emergency Response Fund depend on increasing funding levels to $500 million (including the loan element) by the end of 2008, a target endorsed by the General Assembly.

VI. Conclusions and recommendations

74. Since its launch in March 2006, the upgraded Central Emergency Response Fund has demonstrated its value as a shared tool of the humanitarian community by making significant progress towards the objectives set by the General Assembly. The Fund has supported United Nations entities and IOM in their response to sudden-onset and rapidly deteriorating crises and underfunded emergencies.

75. The Fund has been most effective where country-level leadership and joint decision-making are strongest and has acted as a catalyst to improve joint prioritization at the country level with the humanitarian/resident coordinators playing an increased facilitative and strategic role. The Fund has worked in tandem with the cluster approach, where implemented, to improve coordination and strengthen capacity, particularly in sectors that suffer from a lack of funds.

76. While recognizing the Fund's ability to provide funding for humanitarian emergencies based on demonstrable needs, taking stock of the experiences and lessons learned in the start-up phase of the Fund is required. Further streamlining of administrative procedures to avoid delays in disbursement, refining policies with respect to funding criteria and monitoring and evaluation of the impact of the Fund must continue to be a shared responsibility among all Fund stakeholders, including non-United Nations partners.

77. The timeliness of grant disbursement has significantly improved as the Fund streamlines its operations. Although some delays persist, further improvements in this regard are continuing. Ensuring that the Fund operates in an effective, transparent, and accountable manner requires constant training and guidance. The improvement of information management and reporting systems and the further refinement of the funding criteria are prerequisites for its growing success. The aforementioned multi-pronged activities necessitate the further revision of the structure of the Fund secretariat to ensure adequate human resource capacity to complete the required tasks necessary for the sustainability of the Fund.

78. The strong support of Member States for the upgraded Central Emergency Response Fund since its launch in March 2006 is welcome. To ensure the continued success of the Fund and its valuable contribution to emergency response around the world, long-term political and financial support is essential. The future success and sustainability of the Fund depend on increasing overall funding levels to

[26] See resolution 60/124.

$500 million by the end of 2008, a target endorsed by the General Assembly. A high-level donor conference on the Fund will take place towards the end of 2007.

79. Recognizing the importance of broadening partnerships at all levels to ensure the future success and sustainability of the Fund, my recommendations are as follows:

(a) Member States are invited to make and increase their contributions to the Central Emergency Response Fund so that it may reach its $500 million target by the end of 2008. In addition to reaching that target, the Fund requires sustained and predictable financial support to become the efficient and effective tool needed by the people affected by sudden and ongoing crises. Member States are therefore encouraged to make multi-year commitments to the Fund;

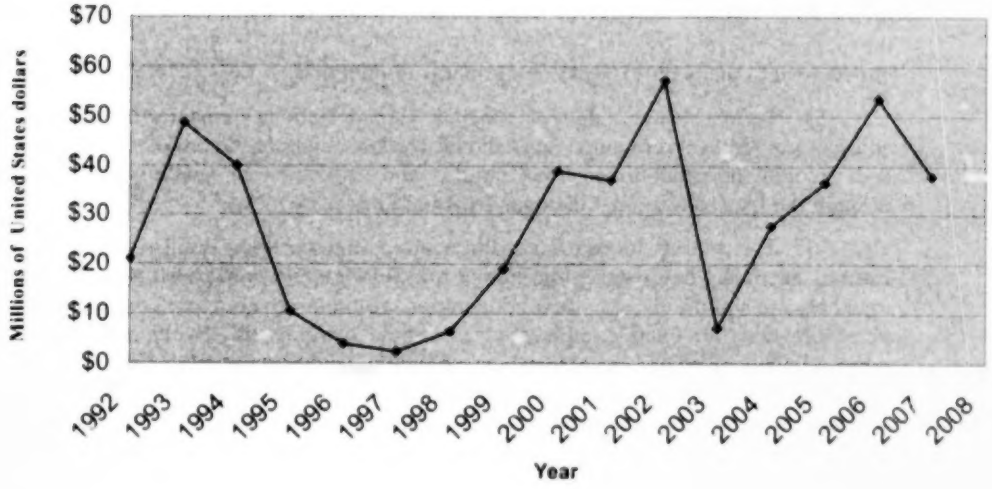
(b) Member States, donors, relevant United Nations humanitarian agencies and non-governmental organizations should work to improve the provision of timely and accurate information on contributions and utilization of humanitarian funds through the United Nations Financial Tracking Service;

(c) The Office for the Coordination of Humanitarian Affairs, the United Nations agencies, funds and programmes and IOM should work even more closely together, and should increase their cooperation with non-governmental organizations to ensure that the Fund continues to contribute towards effectively promoting a more timely, predictable, equitable, effective and accountable humanitarian response. In this context, I look forward to the two-year independent review, which will assess both the grant and revolving elements of the Fund, its administration, criteria for resource allocations, actions and responses supported by it and its ability to meet its objectives;

(d) The Central Emergency Response Fund secretariat should be strengthened significantly to ensure that it is adequately resourced to meet the needs of effective and transparent administration of the Fund.

Annex I

Total Central Emergency Response Fund loans, 1992-2007, as at 30 April 2007



Annex II

Central Emergency Response Fund loans, 2006 and 2007

2006

Agency	*Country*	*Amount (United States dollars)*
UNICEF	Sudan	7 500 000
UNICEF	Sudan	1 000 000
FAO	Sudan	8 422 337
Department of Peacekeeping Operations Mine Action Service	Sudan	1 000 000
UNICEF	Sudan	4 000 000
UNICEF	Sudan	6 300 000
WFP	Sudan	18 000 000
Office for the Coordination of Humanitarian Affairs	Sudan	4 000 000
Department of Peacekeeping Operations Mine Action Service	Afghanistan	1 650 000
UNDP	Sudan (Juba)	1 400 000
Total		**53 272 337**

2007
(as at 30 April)

Agency	*Country*	*Amount (United States dollars)*
Department of Peacekeeping Operations Mine Action Service	Sudan	3 000 000
WFP	Sudan	10 000 000
UNICEF	Sudan	15 000 000
FAO	Sudan	9 679 925
Total		**37 679 925**

Annex III

Contributions as at 30 April 2007

(United States dollars)

	2006	2007	
Donor	*Received*	*Pledged*	*Received*
Algeria[a]		10 000.00	10 000.00
Andorra	25 440.00	25 440.00	
Antigua and Barbuda	5 000.00	5 000.00	5 000.00
Armenia	5 000.00		
Australia	7 600 000.00	7 908 000.00	
Austria		409 836.00	
Azerbaijan	20 000.00	20 000.00	20 000.00
Bahamas		50 000.00	
Bangladesh	5 000.00		
Belgium	2 666 194.01	2 929 740.00	
Brunei Darussalam		50 000.00	50 000.00
Bulgaria		10 000.00	10 000.00
Canada	21 941 309.26		
Chile		30 000.00	
China		1 000 000.00	
Croatia	5 000.00	20 000.00	20 000.00
Cyprus		30 000.00	30 000.00
Czech Republic	113 301.61	115 000.00	
Denmark	8 401 243.38	8 742 383.64	8 742 383.64
Djibouti	2 000.00	2 000.00	
Ecuador[a]		20 000.00	20 000.00
Egypt	15 000.00	15 000.00	
El Salvador		2 000.00	
Estonia	52 102.00	38 000.00	
Finland	5 154 000.00	6 670 000.00	
France	1 263 800.00	1 312 100.00	1 312 100.00
Germany[a]		6 597 500.00	6 597 500.00
Greece	100 000.00		
Grenada	10 000.00		
Hungary		10 000.00	
Iceland[a]	150 000.00	250 000.00	250 000.00
India	1 000 000.00	1 000 000.00	1 000 000.00
Indonesia	50 000.00	100 000.00	
Ireland	12 601 974.00	26 273 974.00	26 273 974.00
Israel		30 900.00	15 000.00

	2006	2007	
Donor	*Received*	*Pledged*	*Received*
Italy		1 289 482.50	
Jamaica		5 000.00	
Japan	7 500 000.00		
Kazakhstan	25 000.00		
Kuwait	200 000.00		
Lebanon		3 000.00	
Liechtenstein	100 000.00	123 243.78	123 243.78
Luxembourg	4 000 000.00	5 320 800.00	
Malaysia	50 000.00	100 000.00	100 000.00
Maldives		1 000.00	
Malta[a]		10 000.00	10 000.00
Mexico	50 000.00		
Monaco	25 000.00	35 000.00	
Morocco	5 000.00	5 000.00	
Netherlands	51 860 000.00	53 400 000.00	53 400 000.00
New Zealand		1 000 000.00	
Nigeria	100 000.00		
Norway	29 993 971.19	55 066 049.29	55 066 049.29
Pakistan	20 000.00	20 000.00	
Philippines		5 000.00	5 000.00
Poland	250 000.00		
Portugal	254 220.00	268 540.00	268 540.00
Republic of Korea	5 000 000.00		
Qatar	2 000 000.00		
Saudi Arabia[b]	50 000.00	50 000.00	50 000.00
Slovenia	10 000.00	10 000.00	
South Africa	288 577.15	240 000.00	240 000.00
Spain	9 999 984.00	19 953 000.00	
Sri Lanka	10 000.00	10 000.00	10 000.00
Sweden[a]	41 093 249.80	52 000 000.00	29 003 998.35
Switzerland	3 928 097.01	8 375 000.00	
Thailand	10 000.00	10 000.00	10 000.00
Trinidad and Tobago	20 000.00	20 000.00	
Turkey[a]	300 000.00	300 000.00	300 000.00
United Kingdom	69 928 000.00	83 726 040.00	83 726 040.00
United States	10 000 000.00		
Disaster Resource Network	10 000.00	10 000.00	
Humanity First		10 000.00	

	2006	2007	
Donor	*Received*	*Pledged*	*Received*
Hyogo Prefecture, Japan	424 989.38	425 221.62	
Private donations through United Nations Foundation		117 959.00	117 959.00
Total	**298 692 452.79**	**345 585 309.83**	**266 786 788.06**

[a] Contributions were received near the end of 2006 and were pledged and intended for 2007.
[b] Saudi Arabia will contribute $50,000 per year for 20 years.

Annex IV

Total committed funds and percentage of total by country as at 31 December 2006*

Country	*Rapid response*	*Underfunded — tranche 1*	*Underfunded — tranche 2*	*Total committed*	*Percentage of total committed*
		United States dollars			
Democratic Republic of the Congo		17 000 000	21 000 000	38 000 000	14.7
Sudan	35 519 099			35 519 099	13.7
Afghanistan	32 304 627			32 304 627	12.5
Kenya	26 186 918	1 000 000		27 186 918	10.5
Somalia	16 609 055			16 609 055	6.4
Sri Lanka	9 998 966			9 998 966	3.9
Ethiopia	8 972 986	1 000 000		9 972 986	3.8
Chad	3 152 623	6 268 442		9 421 065	3.6
Eritrea	3 886 740		1 998 565	5 885 305	2.3
Côte d'Ivoire	1 752 282	1 000 000	3 000 000	5 752 282	2.2
Central African Republic	2 690 849	999 786	2 002 729	5 693 364	2.2
Timor-Leste	5 547 931			5 547 931	2.1
Niger	5 503 823			5 503 823	2.1
Lebanon	5 000 000			5 000 000	1.9
Occupied Palestinian territory	4 829 402			4 829 402	1.9
Burundi		2 083 330	1 986 517	4 069 847	1.6
Iraq	3 998 590			3 998 590	1.5
Liberia			3 983 681	3 983 681	1.5
Myanmar	3 803 740			3 803 740	1.5
Philippines	2 598 305			2 598 305	1.0
Colombia	2 220 939			2 220 939	0.9
Mauritania			2 075 604	2 075 604	0.8
Congo		1 000 000	1 000 000	2 000 000	0.8
Burkina Faso			2 000 000	2 000 000	0.8
Zimbabwe		999 973	999 990	1 999 963	0.8
Guinea		997 550	999 999	1 997 549	0.8
Mali			1 985 598	1 985 598	0.8
Djibouti	1 905 355			1 905 355	0.7
Indonesia	1 904 864			1 904 864	0.7
Guinea-Bissau	1 361 531			1 361 531	0.5

Country	*Rapid response*	*Underfunded — tranche 1*	*Underfunded — tranche 2*	*Total committed*	*Percentage of total committed*
		United States dollars			
Syrian Arab Republic	1 177 096			1 177 096	0.5
Haiti		1 000 000		1 000 000	0.4
Jordan	1 000 000			1 000 000	0.4
Cameroon	500 000			500 000	0.2
Zambia		500 000		500 000	0.2
Total	**182 425 720**	**33 849 082**	**43 032 683**	**259 307 485**	**100.0**

* Committed funds reflect project amounts approved by the Emergency Relief Coordinator and do not reflect actual certified financial reports, as financial reports for 2006 have not yet been finalized.

Annex V

Total committed funds and percentage of total by sector as at 31 December 2006*

Sector	*Total committed (United States dollars)*	*Percentage of total committed*
Food	74 321 952	28.66
Health	55 303 958	21.33
Multisector	48 094 878	18.55
Coordination and support services	34 475 820	13.30
Agriculture	17 771 944	6.85
Water and sanitation	15 232 172	5.87
Shelter and non-food items	8 234 761	3.18
Protection/human rights/rule of law	4 318 482	1.67
Education	1 036 718	0.40
Mine action	516 800	0.20
Total	**259 307 485**	**100.0**

* Committed funds reflect project amounts approved by the Emergency Relief Coordinator and do not reflect actual certified financial reports, as financial reports for 2006 have not yet been finalized.

Annex VI

Total committed funds and percentage of total by agency as at 31 December 2006*

Agency	*Total committed (United States dollars)*	*Percentage of total committed*
WFP	108 070 267	41.7
UNICEF	58 810 547	22.7
UNHCR	34 135 238	13.2
WHO	25 213 312	9.7
FAO	17 610 755	6.8
UNDP	8 733 103	3.4
IOM	4 765 383	1.8
UNFPA	1 738 880	0.7
UNOPS	230 000	0.1
Total	**259 307 485**	**100.0**

* Committed funds reflect project amounts approved by the Emergency Relief Coordinator and do not reflect actual certified financial reports, as financial reports for 2006 have not yet been finalized.